Our ref: KON-1712A (Div) Client's ref: KPD-5002-001-0000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of: K. KAZAMA, et al:

Art Unit: 1791

Appln. No. : 10/750,618

Examiner: Huson,

Monica Anne

Filed : December 31, 2003

Dated : 02/12/08

For : CELLULOSE ESTER FILM

AND ITS MANUFACTURING

METHOD

Confirmation #8941

OK to enter

/Mah/ 25 Feb 2008

RESPONSE

Commissioner of Patents

P.O. Box 1450

Alexandria, VA 22313-1450

CERTIFICATE

I hereby certify that this correspondence is being EFS-Web or facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on February 12, 2008.

LUCAS & MERCANTI, LLP

Y: Donald C. Lucas, Reg. No. 31,275

sir:

This is in response to an Office Action dated December 12, 2007 in the above-identified case. Attached are Amendments to the Claims and Remarks, each starting on a separate page.